1983 FINANCIAL INFORMATION RETURN

MUNICIPALITY: THE CORPORATION of THE CITY OF TORONTO

in the Region, County or District of: METROPOLITAN TORONTO

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under The Ontario Unconditional Grants Act, and to the information required by the Province under The Municipal Affairs Act, the following schedules are attached:

		Attached
1.	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	X
2UT	Analysis of Upper Tier Requisitions and Direct Charges	—
2MA	Analysis of Taxation in Merged Areas	—
3.	Analysis of Current Revenue for Specific Functions	X
4.	Analysis of Revenue Fund Expenditures	X
5.	Analysis of Capital Operations	X
6.	Analysis of Capital Grants and Own Expenditures	X
7.	Analysis of Net Long Term Liabilities By Function	X
8.	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	X
9UT	Analysis of Upper Tier Net Long Term Liabilities	—
10.	Continuity of Reserves and Reserve Funds	X
11.	Analysis of Consolidated Year End Balances	X
12.	Unaudited Statistical Data	X
13.	Grant Information	X
14.	Grant Information	—

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs and Housing. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

Community Centres:
. Cowan Avenue Fire Hall
. Main Street
. 519 Church Street
. Central Eglinton
. Eastview Neighbourhood
. Scadding Court
. 58 Cecil Street
. Ralph Thornton
. Applegrove

Arenas and Stadium:
. George Bell
. Ted Reeve
. North Toronto Memorial
. McCormick Playground
. William H. Bolton
. Moss Park
Forest Hill Memorial
Allan A. Lamport Stadium

Municipal Enterprises:
. Waterworks System
. Parking Authority of Toronto

Business Improvement Areas:
. Bloor West Village
. Forest Hill Village
. Junction Gardens
. Old Cabbagetown
. Queen/Broadview Village
. Bloor/Dufferin/Lansdowne
. Gerrard India Bazaar
Parkdale
Baby Point
Bloor Court
Danforth Village

Others:
. Toronto Public Library Board
. Toronto Historical Board
. St. Lawrence Centre for the Arts
. Howard Park Tennis Club Bd. of Mgt.
. City of Toronto Planning Board
Toronto Sesquicentennial Board

Trust funds administered by the municipality and its local boards, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities ~~are not consolidated~~, and Municipal Non-Profit Housing Corporations are not consolidated.

The schedules have been prepared by The Corporation of The City of Toronto
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to J. Rabinowitz
(Name of person)

8th Floor, West Tower, City Hall, Toronto, Ontario. at (416) 947-7171
(Area code and telephone)

Date June 29, 1984

Municipal Treasurer

ACCOUNTANT'S COMMENTS

Municipality

CORPORATION OF THE CITY OF TORONTO

To the Ministry of Municipal
Affairs and Housing

My examination of the financial statements of the Corporation of the City of Toronto for the year ended December 31, 1983 was made for the purpose of forming an opinion on the financial statements referred to in my audit report to the Members of Council, Inhabitants and Ratepayers dated June 29, 1984.

At your request, I have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of the Corporation of the City of Toronto for the year ended December 31, 1983:

(a) I have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;

(b) I have added and cross-added all schedules; and

(c) I have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly I do not express an opinion on the fair presentation of this information.

J. Rabinowitz

Toronto, Canada
June 29, 1984

J. Rabinowitz, C.A.,
City Auditor.

License No. 865

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1983

Municipality

CORPORATION OF THE CITY OF TORONTO

1
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		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	850,919,237	224,323,972	424,799,548	201,795,717
Direct water billings on ratepayers — own municipality	2	28,345,738	23,705,177		4,640,561
— other municipalities	3				
Sewer surcharge on direct water billings — own municipality	4	23,726,465	16,949,203		6,777,262
— other municipalities	5				
Subtotal	6	902,991,440	264,978,352	424,799,548	213,213,540
Payments in lieu of taxes					
Canada	7	8,561,602			8,561,602
Canada enterprises	8	642,467			642,467
Ontario					
The Municipal Tax Assistance Act	9	9,716,264			9,716,264
The Municipal Act, section 160	10	2,618,300			2,618,300
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12	10,015,645		4,982,167	5,033,478
Ontario Hydro	13	11,417,658		2,550	11,415,108
Liquor Control Board of Ontario	14	878,387			878,387
Other	15	220,993			220,993
Municipal enterprises	16	5,799,328			5,799,328
Other municipalities and enterprises	17	4,980,585			4,980,585
Subtotal	18	54,851,229		4,984,717	49,866,512
Ontario unconditional grants					
Per capita general	19				
Per capita police	20				
Per capita density	21				
Transitional and special assistance	22				
Resource equalization	23				
General support	24	15,097,835			15,097,835
Northern special support	25				
Apportionment guarantee	26				
	27				
Subtotal	28	15,097,835			15,097,835
Revenues for specific functions					
Ontario specific grants	29	15,048,337			15,048,337
Canada specific grants	30	1,235,924			1,235,924
Other municipalities—grants and fees	31	3,624,504			3,624,504
Fees, service charges and donations	32	28,977,163			28,977,163
Subtotal	33	48,885,928			48,885,928
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35	7,589,545			7,589,545
Rents, concessions and franchises	36	7,480,264			7,480,264
Fines	37	210,744			210,744
Penalties and interest on taxes	38	5,874,862			5,874,862
Investment income--from own funds	39				
—other	40	13,249,886			13,249,886
Lot levies and subdivider contributions	41				
Sale of publications, [illegible] etc.	42	114,103			114,103
Contributions from capital fund	43	312,343			312,343
Contributions from reserves and reserve funds	44	8,915,413			8,915,413
Contributions from non consolidated entities	45				
. OMERS Refund of Overpayments	46	14,462,237			14,462,237
. Revenue from Local Boards	47	300,483			300,483
. Miscellaneous	48	1,078,672		1,744	1,076,928
Sale of land	49	115,645			115,645
Subtotal	50	59,704,197		1,744	59,702,453
Total revenue	51	1,081,530,629	264,978,352	429,786,009	386,766,268

2LTa)

ANALYSIS OF TAXATION

for the year ended December 31, 1983

	for computer use only	LOCAL TAXABLE ASSESSMENT residential and farm	commercial and industrial	business	MILL residential and farm
		1 $	2 $	3 $	4
I. Own purposes					
(a) Levied by mill rate					
General	01010	1,330,907,818	1,172,768,344	536,830,270	56.369
police villages at reduced rates	01020				
farms at reduced rates	01030				
	01				
	01				
	01				
Special area rates and police villages					
	01				
	01				
	01				
	01				
	01				
	01				
					Subtotal levied
(b) Other charges on tax bills					
	01210				Share of telephone and telegraph taxation
	01220				Local improvements
	01230				Sewer and water service charges
	01240				Sewer and water connection charges
	01250				Fire service charges
	01260				Minimum tax (differential only)
	01270				Municipal drainage charges
	01280				Garbage collection charges
	01290				Business improvement area
	01300				.Parking Benefits
					Subtotal special charges
	01320				**Total own purpo**
II. Upper tier purposes					
(a) Levied by mill rate					
General	02010	1,330,907,818	1,172,768,344	536,830,270	59.729
Special purposes					
Welfare assistance, hospital aid and other purposes	02020	1,362,448,627	1,172,768,344	536,830,270	5.462
	02				
	02				
	02				
					Subtotal levied
(b) Other charges on tax bills					
	02210				Share of telephone and telegraph taxation
	02220				Local improvements
	02230				Sewer and water service charges
	02240				Sewer and water connection charges
	02250				Fire service charges
	02300				.
					Subtotal special charge
	02320				**Total upper**
III. Special board purposes					
Elementary public					
Metropolitan School Board	03010	1,141,351,269	1,125,267,333	519,482,025	66.958
Toronto Board of Education	03010	1,141,351,269	1,125267,333	519,482,025	1.357
	03210				Share of telephone and telegraph taxation
					Subtotal element
Elementary separate					
Metro Separate School Board	04010	221,097,358	47,501,011	17,348,245	68.300
	04010				
					Subtotal elementar
Secondary					
Metropolitan School Board	05010	1,362,448,627	1,172,768,344	536,830,270	51.111
Toronto Board of Education	05010	1,362,448,627	1,172,768,344	536,830,270	.914
	05210				Share of telephone and telegraph taxation
					Subtotal
	06320				**Total all school boar**

Note:
Residential assessment in the amount of $31,540,809 is exempt for general purpose levies for both Own and Upper Tier Purposes under the City of Toronto Act 1921 and City By-law No. 8611 passed January 24, 1921.

Municipality

CORPORATION OF THE CITY OF TORONTO

2LT(b)
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RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL TAXES
commercial industrial and business		residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
5		6 $	7 $	8 $	9 $	10 $	11 $	12 $
66.318		75,021,572	77,775,534	35,601,448	(3,200,958)	5,390,780	3,276,528	193,864,904
by mill rate	1	75,021,572	77,775,534	35,601,448	(3,200,958)	5,390,780	3,276,528	193,864,904
	2		7,610,740					7,610,740
			2,045					2,045
		192						192
			231,281			49,797		281,078
			36,758					36,758
on tax bills	3	192	7,880,824			49,797		7,930,813
es taxation	4	75,021,764	85,656,358	35,601,448	(3,200,958)	5,440,577	3,276,528	201,795,717
70.269		79,493,605	82,409,552	37,722,670	(3,389,725)	5,701,092	3,465,110	205,402,304
6.426		7,441,669	7,536,045	3,449,596	(290,213)	487,841	296,730	18,921,668
by mill rate	5	86,935,274	89,945,597	41,172,266	(3,679,938)	6,188,933	3,761,840	224,323,972
	6							
on tax bills	7							
er taxation	8	86,935,274	89,945,597	41,172,266	(3,679,938)	6,188,933	3,761,840	224,323,972
78.775		76,423,089	88,642,507	40,922,000	(3,396,658)	5,838,250	3,738,475	212,167,663
1.596		1,548,652	1,796,264	829,249	(69,871)	120,574	77,098	4,301,966
	9		3,991,463					3,991,463
ary public	10	77,971,741	94,430,234	41,751,249	(3,466,529)	5,958,824	3,815,573	220,461,092
80.350		15,100,950	3,816,706	1,393,932	(374,132)	495,860	108,210	20,541,526
y separate	11	15,100,950	3,816,706	1,393,932	(374,132)	495,860	108,210	20,541,526
60.131		69,636,684	70,519,839	32,280,187	(2,896,543)	4,871,239	2,960,895	177,372,301
1.075		1,244,909	1,260,703	577,084	(48,952)	82,291	50,049	3,166,084
	12		3,258,545					3,258,545
econdary	13	70,881,593	75,039,087	32,857,271	(2,945,495)	4,953,530	3,010,944	183,796,930
d taxation	14	163,954,284	173,286,027	76,002,452	(6,786,156)	11,408,214	6,934,727	424,799,548

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1983

Municipality

CORPORATION OF THE CITY OF TORONTO

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		Ontario specific grants	Canada grants	other municipalities–grants, fees, and service charges	fees, service charges and donations
		1 $	2 $	3 $	4 $
General government	1	433,407	312,896	3,035,389	1,203,574
Protection to persons and property					
Fire	2				
Police	3				
Conservation authority	4				
Protective inspection and control	5				26,273
.	6				
Subtotal	7				26,273
Transportation services					
Roadways	8	937,996	67,600		548,371
Winter control	9	145,637			52,830
Transit	10				
Parking	11				22,385,225
Street lighting	12	2,456			
Air transportation	13				
.	14				
Subtotal	15	1,086,089	67,600		22,986,426
Environmental services					
Sanitary sewer system	16	534,025			104,031
Storm sewer system	17	46,022	9,600		
Waterworks system	18	30,930	31,200	522,730	135,889
Garbage collection	19	15,605			
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	626,582	40,800	522,730	239,920
Health services					
Public health services	24	10,335,232	104,728	600	35,940
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	10,335,232	104,728	600	35,940
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	465,617	498,118	65,785	2,219,182
Libraries	38	1,428,935			38,007
Other cultural	39	415,664	77,052		154,704
Subtotal	40	2,310,216	575,170	65,785	2,411,893
Planning and development					
Planning and zoning	41	217,155	111,561		214,952
Commercial and industrial	42	17,687	1,200		
Residential development	43	21,969	21,969		1,858,185
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	256,811	134,730		2,073,137
Electricity, gas and telephone (specify)	48				
.	49				
.	50				
Total	51	15,048,337	1,235,924	3,624,504	28,977,163

4a)

ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1983

		salaries, wages and employee benefits	net long term debt charges	materials, supplies, services, rents and financial expenses	transfers to own funds
		1 $	2 $	3 $	4 $
General government	1	57,170,545	2,961,782	18,253,922	16,871,171
Protection to persons and property					
Fire	2	53,351,767	771,531	1,671,272	155,023
Police	3				
Conservation authority	4				
Protective inspection and control	5	12,390,241		563,603	130,614
.	6				
Subtotal	7	65,742,008	771,531	2,234,875	285,637
Transportation services					
Roadways	8	14,590,624	4,166,930	7,242,986	1,675,637
Winter control	9	1,714,153		2,091,550	339,324
Transit	10				
Parking	11	6,842,591	712,952	7,477,780	328,106
Street lighting	12		101,088	3,355,708	41,150
Air transportation	13				
.	14				
Subtotal	15	23,147,368	4,980,970	20,168,024	2,384,217
Environmental services					
Sanitary sewer system	16	3,501,058	94,836	1,781,613	150,969
Storm sewer system	17	345,188	10,900,784	621,804	134,489
Waterworks system	18	6,178,733	11,310	2,271,601	2,143,097
Garbage collection	19	13,226,544		3,584,377	1,471,909
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	23,251,523	11,006,930	8,259,395	3,900,464
Health services					
Public health services	24	17,665,596		2,492,250	103,468
Public health inspections and control	25	2,617,761		87,777	9,297
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	20,283,357		2,580,027	112,765
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	26,523,272	4,460,726	9,137,804	922,102
Libraries	38	13,415,837	2,150,384	5,956,961	75,415
Other cultural	39	2,431,859	516,791	2,054,180	61,410
Subtotal	40	42,370,968	7,127,901	17,148,945	1,058,927
Planning and development					
Planning and zoning	41	6,956,956		721,633	43,883
Commercial and industrial	42	1,219,493	1,148,870	824,046	17,524
Residential development	43	3,311,567	1,621,213	1,047,924	16,677
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	11,488,016	2,770,083	2,593,603	78,084
Electricity, gas and telephone (specify)	48				
.Civic and Fire Pension Plans	49				14,448,648
.	50				
Total	51	243,453,785	29,619,197	71,238,791	39,139,913

Municipality

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total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes
4 $	5 $	6 $	8 $	9 $
205,402,304				
18,921,668				
224,323,972	224,323,972			
23,705,177	23,705,177			
16,949,203	16,949,203			
264,978,352	264,978,352			

H.E.P.C.

ited Dwelling Houses

share of payments in lieu of taxes	telephone and telegraph taxation	amount levied	total expended	share of supplementary taxes/share of trailer licences
8 $	7 $	6 $	5 $	4 $
2,107,638	3,907,348	212,167,663	218,187,663	1,419
42,712	84,115	4,301,966	4,431,830	29
679,326		20,541,526	21,220,852	
2,117,193	3,214,077	177,372,301	182,707,919	1,083
37,848	44,468	3,166,084	3,248,407	19
4,984,717	7,250,008	417,549,540	429,796,671	2,550

Municipality

CORPORATION OF THE CITY OF TORONTO

46)

other transfers	inter-functional transfers	total expenditure	
5 $	6 $	7 $	
658,222	(2,343,362)	93,572,280	1
	1,281,265	57,230,858	2
			3
1,214,555		14,299,013	4
			5
			6
1,214,555	1,281,265	71,529,871	7
	(133,347)	27,542,830	8
		4,145,027	9
			10
	319,372	15,680,801	11
		3,497,946	12
			13
			14
	186,025	50,866,604	15
	274,899	5,803,375	16
		12,002,265	17
	471,442	11,076,183	18
		18,282,830	19
			20
			21
			22
	746,341	47,164,653	23
32,500	56,363	20,350,177	24
		2,714,835	25
			26
			27
			28
			29
32,500	56,363	23,065,012	30
			31
565,894		565,894	32
			33
			34
			35
565,894		565,894	36
899,741	40,575	41,984,220	37
	17,675	21,616,272	38
738,978	12,968	5,836,186	39
1,658,719	71,218	69,436,678	40
2,000		7,724,472	41
10,300	2,150	3,222,383	42
54,891		6,052,272	43
			44
			45
67,191	2,150	16,999,127	46
			47
			48
		14,448,648	49
			50
4,197,081	-	387,648,767	51

		8 $
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	
Accrued interest (enter an amount only if the change to the accrual basis was made in this reporting year)	82	
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges		
—water	52	
—sewer	53	
Joint projects operating charges		
—water	54	
—sewer	55	
O.P.P. policing contracts	56	
Other payments to Ontario		
.	57	
.	58	
.	59	
Short term interest costs	60	
Total of column 5 includes:		
Grants to charitable and non-profit organizations	62	3,303,836
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	
District welfare board	65	
Home for the aged	66	
.	67	
.	68	
.	69	
.	70	
.	71	
Line 1 of column 7 includes:		
Members of council	72	1,776,129
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	4,166,648

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1983

Municipality

CORPORATION OF THE CITY OF TORONTO

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		1 $
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	(9,202,863)
Sources of financing		
Contributions from own funds		
Revenue fund	2	5,663,146
Reserves and reserve funds	3	13,321,319
Subtotal	4	18,984,465
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Universities and Education Capital Aid Corporations	6	
Ontario Municipal Improvement Corporation	7	
Ontario Housing Action Program	8	
Downtown Revitalization Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	450,585
Sinking fund debentures	14	19,100,770
.	15	
.	16	
.	17	
Subtotal*	18	19,551,355
Grants and loan forgiveness		
Ontario	20	13,164,753
Canada	21	1,486,656
Other municipalities	22	1,981,144
Subtotal	23	16,632,553
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	5,532,907
Investment income		
From own funds	26	
Other	27	1,261,716
Donations	28	434,000
Lot levies and subdivider contributions	29	
. **Transfer from sinking fund surplus**	30	1,027,524
. **Miscellaneous**	31	346,789
Subtotal	32	8,602,936
Total sources of financing	33	63,771,309
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	65,010,665
Subtotal	36	65,010,665
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	477,369
Total applications	42	65,488,034
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(7,486,138)
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	(26,263,513)
To be recovered from:		
—taxation or user charges within term of council	45	
—proceeds from long term liabilities	46	18,777,375
—transfers from reserves and reserve funds	47	
—other (specify)	48	
Total unfinanced capital outlay (unexpended capital financing)	49	(7,486,138)
*amount in line 18 raised on behalf of other municipalities	19	NIL

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 1983

Municipality: CORPORATION OF THE CITY OF TORONTO

10 15

		1 $
Balance at beginning of year	1	115,265,412
Revenues		
Contributions from revenue fund	2	33,476,767
Contributions from capital fund	3	165,026
Lot levies and subdivider contributions (Parks)	4	50,000
Investment income—from own funds	5	
—other	6	3,761,284
Ontario Home Renewal Plan—grants	7	
—interest earned on loans	8	85,931
. Sewer construction imposts	9	3,331,677
. Off-street parking payments from developers	10	282,185
. Transfer from allowance for uncollectible taxes	11	4,937,406
. Other revenue	12	973,504
Total revenue	13	47,063,780
Expenditures		
Transferred to capital fund	14	13,321,319
Transferred to revenue fund	15	8,915,413
Charges for long term liabilities—principal	16	
—interest	17	
Ontario Home Renewal Plan—loans forgiven	18	394,764
—direct charges for administration	19	29,139
—loans written off	20	9,704
. Other expenditure	21	1,167,019
Total expenditure	22	23,837,358
Balance at end of year for:		
Reserves	23	97,185,943
Reserve Funds	24	41,305,891
Total	25	138,491,834
analysed as follows:		
Working funds	26	34,039,502
Contingencies	27	14,554,157
Ministry of the Environment fund for renewals, etc.		
—sewer	28	
—water	29	
Replacement of equipment	30	19,949,428
Sick leave	31	7,818,788
Insurance	32	1,025,374
Workmen's compensation	33	3,440,000
Capital expenditure—general administration	34	
—roads	35	
—sanitary and storm sewers	36	6,854,310
—library and other recreation	37	569,054
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	
Ontario Home Renewal Plan*	43	4,444,153
Lot levies and subdivider contributions	44	
Parking revenues	45	28,777,637
Recreational land (The Planning Act)	46	371,950
Debenture repayment	47	
Exchange rate stabilization	48	1,141,803
Waterworks current purposes (Rates stabilization and other purposes)	49	698,808
Transit current purposes	50	
Library current purposes	51	
. Civic and Fire Pension Plans	52	14,748,648
. Regent Park Residents' Association	53	58,222
.	54	
.	55	
.	56	
.	57	
Total	58	138,491,834
*amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans	59	2,596,625

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

for the year ended December 31, 1983

Municipality: CORPORATION OF THE CITY OF TORONTO

6 10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	Other municipalities	
		1 $	2 $	3 $	4 $
General government	1	245,831			6,805,115
Protection to persons and property					
Fire	2				526,935
Police	3				
Conservation authority	4				
Protective inspection and control	5				106,791
.	6				
Subtotal	7				633,726
Transportation services					
Roadways	8	3,089,003	897,040		11,442,618
Winter control	9				191,221
Transit	10				
Parking	11				5,511,742
Street lighting	12				199,863
Air transportation	13	-			
.	14				
Subtotal	15	3,089,003	897,040		17,345,444
Environmental services					
Sanitary sewer system	16	2,224,096			6,314,625
Storm sewer system	17	5,527,203		1,875,510	15,248,373
Waterworks system	18				2,225,255
Garbage collection	19				1,204,255
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	7,751,299		1,875,510	24,992,508
Health services					
Public health services	24				297,662
Public health inspections and control	25				17,489
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30				315,151
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	463,491	77,000		4,908,429
Libraries	38	231,664			1,355,208
Other cultural	39	655,000	450,000		3,683,927
Subtotal	40	1,350,155	527,000		9,947,564
Planning and development					
Planning and zoning	41				39,650
Commercial and industrial	42				311,783
Residential development	43	728,465	62,616	105,634	4,619,724
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	728,465	62,616	105,634	4,971,157
Electricity, gas and telephone (specify)	48				
.	49				
.	50				
Total	51	13,164,753	1,486,656	1,981,144	65,010,665

ANALYSIS OF CONSOLIDATED YEAR END BALANCES
as at December 31, 1983

Municipality: CORPORATION OF THE CITY OF TORONTO

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		1 $	2 $
ASSETS			
Current assets			
Cash	1	128,784,768	
Accounts receivable			
Canada	2	1,264,629	
Ontario	3	2,903,465	
Region ~~or county~~ (Metro)	4	3,998,645	
Other municipalities	5	6,617	
School boards	6	69,822	portion of taxes receivable for business taxes
Waterworks	7	1,696,527	
Other (including unorganized areas)	8	6,986,840	
Taxes receivable			
Current year's levies	9	38,473,447	12,631,317
Previous year's levies	10	8,234,953	2,849,597
Prior years' levies	11	5,219,336	2,851,981
Penalties and interest	12	3,198,623	916,633
Less allowance for uncollectables	13	(5,000,000)	(2,330,500)
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17		
Other current assets	18	13,876,402	
Capital outlay to be recovered in future years	19	95,498,184	
Other long term assets	20	2,562,259	
Total	21	307,774,517	
LIABILITIES			
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
--Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26	4,742,313	
Ontario	27	292,431	
Region ~~or county~~ (Metro)	28	6,405,146	
Other municipalities	29	20,094	
School boards	30	335,375	
Trade accounts payable (incl. accrued salaries &	31	24,213,619	
Other wages)	32	648,619	
Other current liabilities	33	19,509,913	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	94,494,955	
—special area rates and special charges	35		
—benefitting landowners	36		
—user rates (consolidated entities)(water & parking rates)	37	1,003,229	
Recoverable from Reserves and Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	( )	
Reserves and reserve funds	41	138,491,834	
Accumulated net revenue (deficit)			
General revenue	42	8,818,524	
Special charges and special areas (specify)			
Business Improvement Areas	43	291,986	
Local Improvement	44	7,151	
Deferred revenue to meet future years' debt charges	45	347,768	
	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48	(1,895,327)	
Libraries	49	(23,347)	
Cemeteries	50		
Recreation, community centres and arenas	51	128,252	
Parking Authority re: rental charges for use	52		
of City-owned lands in 1983	53	2,253,349	
	54		
Other	55	204,526	
Region or county	56		
School boards	57	(2,031)	
Unexpended capital financing/(unfinanced capital outlay)	58	7,486,138	
Total	59	307,774,517	

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION
as at December 31, 1983

Municipality: CORPORATION OF THE CITY OF TORONTO

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			1 $
General government		1	16,244,319
Protection to persons and property			
Fire		2	2,220,990
Police		3	
Conservation authority		4	
Protective inspection and control		5	
		6	
	Subtotal	7	2,220,990
Transportation services			
Roadways		8	11,568,630
Winter control		9	
Transit		10	
Parking		11	992,404
Street lighting		12	183,456
Air transportation		13	
		14	
	Subtotal	15	12,744,490
Environmental services			
Sanitary sewer system		16	102,439
Storm sewer system		17	31,650,581
Waterworks system*		18	10,825
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
		22	
	Subtotal	23	31,763,845
Health services			
Public health services		24	
Public health inspections and control		25	
Hospitals		26	
Ambulance services		27	
Cemeteries		28	
		29	
	Subtotal	30	
Social and family services			
General assistance		31	
Assistance to aged persons		32	
Assistance to children		33	
Day nurseries		34	
		35	
	Subtotal	36	
Recreation and cultural services			
Parks and recreation		37	13,779,506
Libraries		38	5,716,976
Other cultural		39	2,816,250
	Subtotal	40	22,312,732
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	1,866,176
Residential development		43	8,345,632
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
		46	
	Subtotal	47	10,211,808
Electricity, gas and telephone (specify)		48	
		49	
		50	
	Total	51	95,498,184
*amount in line 18 supported by local improvement charges		52	NIL

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 1983

			1 $
1. Calculation of debt burden of the municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
: To Ontario and agencies		1	2,280,880
: To Canada and agencies		2	1,965,829
: To other		3	4,023,329
	Subtotal	4	8,270,038
Plus: All debt assumed by the municipality from others		5	181,697,002
Less: All debt assumed by others			
: Ontario		6	2,171,428
: Schoolboards		7	
: Other municipalities		8	
	Subtotal	9	2,171,428
Less: Ministry of the Environment debt retirement funds			
—sewer		10	
—water		11	
Own sinking funds (actual balances)			
—general municipal		12	90,026,501
—enterprises and other		13	2,270,927
	Subtotal	14	92,297,428
	Total	15	95,498,184
Sinking fund debentures		16	68,092,793
Installment (serial) debentures		17	19,135,353
Long term bank loans		18	
Lease purchase agreements		19	4,023,329
Mortgages (C.M.H.C. - Landbanking)		20	1,965,829
Ontario Hydro time payment liabilities		21	
Ministry of the Environment		22	
OHAP Interest free loan		23	2,280,880
		24	
			$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars—Canadian dollar equivalent included in line 15 above		25	33,670,376
—par value of this amount in U.S. dollars		26	29,229,521
Other —Canadian dollar equivalent included in line 15 above		27	
—par value of this amount in _____		28	
			$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	4,986,338
Ministry of the Environment—sewer		30	
—water		31	
			$
4. Actuarial balance of own sinking funds at year end		32	72,619,675
			$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits (before deduction of reserve)		33	32,563,089
Total liability under OMERS plans			
—initial unfunded (payable over____years) (number of employees ___)		34	
—actuarial deficiency (payable over____years)		35	
* Total liability for own pension funds			
—initial unfunded (payable over 14 years) (number of employees 2153)		36	90,059,322
—actuarial deficiency (payable over 8 years)		37	2,487,322
Outstanding loans guaranteed (payable over____years)		38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board			
—hospital support		39	
—university support		40	
—leases and other agreements (Present value estimated at)		41	6,689,567
Other (specify) . Bank credit guaranteed by City		42	1,000,000
		43	
		44	
* No adjustment made for present value or interest	**Total**	45	132,799,300

Municipality

CORPORATION OF THE CITY OF TORONTO

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6. Ministry of the Environment Provincial Projects

		accumulated surplus (deficit)	total oustanding capital obligation	debt charges
		1 $	2 $	3 $
Water projects —for this municipality only	46			
—share of integrated project(s)	47			
Sewer projects —for this municipality only	48			
—share of integrated project(s)	49			

7. 1983 Debt charges

		principal	interest
		1 $	2 $
Recovered from the consolidated revenue fund			
—general tax rates	50	12,663,402	16,231,533
—special area rates and special charges	51		
—benefitting landowners	52		
—user rates (consolidated entities)	53	354,174	370,088
Recovered from reserves and reserve funds	54		
Recovered from unconsolidated entities			
—hydro	55		
—gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	13,017,576	16,601,621

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserves and reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 $	2 $	3 $	4 $	5 $	6 $
1984	60	19,180,112	16,624,070				
1985	61	14,142,575	15,853,886				
1986	62	13,089,690	14,245,210				
1987	63	10,102,285	10,194,142				
1988	64	6,035,733	8,344,210				
1989–1993	65	16,318,892	26,273,276				
1994–1998	66	462,690	678,727				
1999–2003	67						
2004 onwards	68						
Interest to be earned on sinking funds*	69	16,166,207					
Downtown revitalization program	70						
Total	71	95,498,184	92,213,521				

*~~includes interest to be earned on Ministry of the Environment debt retirement funds~~ Estimated earnings

9. Future principal payments on expected new debt

		1 $
1984	72	-
1985	73	1,525,327
1986	74	4,486,140
1987	75	5,951,084
1988	76	7,416,028
Total	77	19,378,579

10. Other notes (attach supporting schedule as required)

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

for the year ended December 31, 1983

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UPPER TIER		balance at beginning of year	amounts requisitioned	supplementary taxes
		1 $	2 $	3 $
Included in general mill rate for upper tier purposes				
General requisition	1		199,625,827	5,776,477
Special purpose requisitions				
Water rate	2			
Transit rate	3			
Sewer rate	4			
Library rate	5			
Road rate	6			
. Welfare assistance, hospital aid	7			
. and other special purposes	8		18,427,310	494,358
.	9			
.	10			
Sub total levied by mill rate—general	11	-	218,053,137	6,270,835
Special purpose requisitions				
Water	12			
Transit	13			
Sewer	14			
Library	15			
.	16			
.	17			
Sub total levied by mill rate—special areas	18			
Special charges	19			
Direct water billings	20	-	23,705,177	
Sewer surcharge on direct water billings	21	-	16,949,203	
Total region or county	22	-	258,707,517	6,270,835

Ren

SCHOOL BOARDS		balance at beginning of year	amounts requisitioned	supplementary taxes
		1 $	2 $	3 $
Elementary public	23			
. Metro	24	5,270	212,006,177	6,180,067
. City	25	224	4,304,000	127,801
.	26			
.	27			
Elementary separate Metro Separate School Board	28	(1,744)	20,990,914	229,938
.	29			
.	30			
.	31			
Secondary	32			
. Metro	33	4,874	177,771,245	4,935,591
. City	34	7	3,165,000	83,388
.	35			
Total school boards	36	8,631	418,237,336	11,556,785

* Underlevy of $1,744 from prior years was recovered from the Metropolitan Separate School Board in 1983.

ATION OF THE CITY OF TORONTO

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9c)

other	total raised	balance at end of year	
10 $	12 $	11 $	
	224,323,972	-	11
			18
			19
	23,705,177	-	20
	16,949,203	-	21
	264,978,352	-	22

* Other paid-in-lieu-of-share of trailer licenses

9 $	total raised 10 $	balance at end of year 11 $	
	218,182,649	256	
	4,428,793	(2,813)	
1,744	21,222,596	-	
	182,703,571	526	
	3,248,400	-	
1,744	429,786,009	(2,031)	36

UNAUDITED STATISTICAL DATA

12a)

for the year ended December 31, 1983

1. Number of continuous full time employees as at December 31

		1
Administration	1	371
Non-line Departmental Support Staff	2	1,595
Fire	3	1,263
Police	4	-
Transit	5	-
Public Works	6	1,733
Health Services	7	594
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	659
Libraries	11	451
Planning	12	176
Total	13	6,842

2. Total expenditures during the year on:

		Continuous full time employees December 31 — 1 $	Other — 2 $
Wages and salaries (per T4 summary)	14	202,433,657	5,076,538
Employee benefits	15	29,043,478	184,336

3. Reductions of tax roll during the year (lower tier municipalities only)

		1 $
Cash collections: Current year's tax	16	802,273,972
Previous years' tax	17	19,971,150
Penalties and interest	18	7,409,383
Subtotal	19	829,654,505
Discounts allowed	20	886,835
The Municipal and School Tax Credit Assistance Act	21	-
Tax adjustments under section 362 and 363 of The Municipal Act —amounts added to the roll	22	-
—amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of The Municipal Act —recoverable from upper tier and school boards	24	20,051,512
—recoverable from general municipal revenues	25	6,468,309
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act—reductions (incl. refunds)	27	565,894
—refunds	28	-
Total reductions	29	857,627,055
Amounts added to the tax roll for collection purposes only	30	287,612

4. Tax due dates for 1983 (lower tier municipalities only)

			1
Interim billings:	Number of installments	31	4
	Due date of first installment	32	1502
	Due date of last installment	33	1605
Final billings:	Number of installments	34	4
	Due date of first installment	35	1506
	Due date of last installment	36	1509
Supplementary taxes levied with 1984 due date		37	$ NIL

5. Projected capital expenditures and long term financing requirements as at December 31

		gross expenditure — 1 $	long term financing requirements: approved by the O.M.B. — 2 $	submitted but not yet approved by the O.M.B. — 3 $	forecast not yet submitted to the O.M.B. — 4 $
Estimated to take place					
In 1984	58	38,932,899	13,190,867		19,241,000
In 1985	59	44,568,090	404,884		22,714,000
In 1986	60	30,988,691	404,884		16,544,000
In 1987	61	33,181,250	404,884		27,920,000
In 1988	62	18,696,000	101,220		13,043,000
Total	63	166,366,930	14,506,739		99,462,000

6. Amount debentured since December 31, 1983 38 NIL

Municipality

CORPORATION OF THE CITY OF TORONTO

12b)
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7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1983 billings: residential units	1983 billings: all other properties	for computer use only
		1	2 $	3 $	4
In this municipality	39	266,714	13,482,729	14,863,009	
In other municipalities (specify municipality)					
.	40				
.	41				
.	42				
.	43				
.	64				

sewer

		number of residential units	1983 billings: residential units	1983 billings: all other properties
		1	2 $	3 $
In this municipality	44	266,714	11,286,680	12,439,785
In other municipalities (specify municipality)				
.	45			
.	46			
.	47			
.	48			
.	65			

		water	sewer
		1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66		

8. Selected investments of unconsolidated funds as at December 31

		own pension funds	own sinking funds	trust funds
		1 $	2 $	3 $
Own municipality	49			
Other municipalities and school boards	50	75,976,184		32,417
Province	51	17,954,141		81,000
Federal	52	17,888,369		

9. Joint boards consolidated by this municipality

		total board expenditure	from this municipality	this municipality's share of total municipal contributions	for computer use only
		1 $	2 $	3 %	4
name of joint boards					
.	53				
.	54				
.	55				
.	56				
.	57				

10. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
		1 $	2 $	3 $
Approved but not financed as at Dec. 31, 1982	67		49,295,159	49,295,159
Approved in 1983	68		18,767,835	18,767,835
Financed in 1983	69		(19,261,487)	(19,261,487)
No long term financing necessary	70		(2,049,654)	(2,049,654)
Balance approved but not financed as at Dec. 31, 1983	71		46,751,853	46,751,853
Applications submitted but not approved as at December 31, 1983	72		NIL	NIL

11. Forecast of total revenue fund expenditures

	1984	1985	1986	1987	1988
	1 $	2 $	3 $	4 $	5 $
73	398,755,000	434,643,000	473,761,000	516,399,000	562,875,000

AUDITOR'S REPORT

Municipality

CORPORATION OF THE CITY OF TORONTO

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To the Ministry of Municipal
Affairs and Housing.

I have examined Grant Information Schedule 13 of the Financial Information Return of the Corporation of the City of Toronto for the year ended December 31, 1983. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this schedule presents fairly the grant information shown therein in accordance with the instructions issued by the Ministry of Municipal Affairs and Housing for the year 1983.

J. Rabinowitz

Toronto, Canada
June 29, 1984

J. Rabinowitz, C.A.,
City Auditor.

License No. 865

GRANT INFORMATION

for the year ended December 31, 1983

Municipality: CORPORATION OF THE CITY OF TORONTO

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ANALYSIS OF REVENUE FUND REVENUES — 1

Note: Upper tiers use column 4 only.

		upper tier purposes 2 $	own purposes 4 $
Taxation			
Direct water billings on ratepayers - own municipality	2	23,705,177	4,640,561
Sewer surcharge on direct water billings - own municipality	4	16,949,203	6,777,262
Payments in lieu of taxes			
Subtotal	18		49,866,512

ANALYSIS OF TAXATION — 2LT

LOCAL TAXABLE ASSESSMENT

I. Own purposes (a) Levied by mill rate		residential and farm 1 $	commercial and industrial 2 $	business 3 $
General	30	1,330,907,818	1,172,768,344	536,830,270
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 $	business 8 $	total 12 $
Subtotal levied by mill rate	1	77,775,534	35,601,448	
Share of telephone and telegraph taxation	2			7,610,740
Total own purposes taxation	4			201,795,717
II. Upper tier purposes				
Subtotal levied by mill rate	5	89,945,597	41,172,266	
share of telephone and telegraph taxation	6			NIL
Total upper tier taxation	8			224,323,972

ANALYSIS OF CAPITAL OPERATIONS — 5

		1 $
Other financing		
Prepaid special charges	24	NIL